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TURNING
THE
NATION
BACK TO
JESUS

Turning the Nation
back to
Jesus Christ

GOD'S
CALCULATOR



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God’s Calculator

The Bible provides us with a wonderful insight into God, the Father, and His Son our Lord Jesus Christ and the way they work and think. God tells us, *“My ways are not your ways and my thoughts are not your thoughts, but as the heaven is so much higher than the earth so are my ways than your ways and my thoughts than your thoughts”*. So if we are to understand the ways in which God thinks, we need to have our whole thinking raised up onto another plane, into a new way of thinking. Psalm 103 tells us that God showed His ways to Moses but only His acts to the Children of Israel; this knowledge enabled Moses to have a relationship with God and see Him work, and the Children of Israel merely looked from far away. Moses, knowing God’s ways, communicated with Him and was able to be the person through whom God operated in His dealings and directions to the children of Israel.

The New Covenant provides a relationship for all Christians with the living God, so that all may know Him and therefore His thoughts and His ways. We are told that *“The natural man does not receive the things of the Spirit of God for they are foolishness to him”*. However, Paul the apostle tells us that even the deep things of God are revealed to us by the Spirit of God. That implies that the way to come to understand how God thinks is not by natural learning, using our intellect, but by revelation, God revealing Himself to us by His Spirit, which should be the normal experience of the Christian. As such knowledge cannot come through our own learning, we rely on the work of the Holy Spirit who has come to lead us into all truth, setting no limit on that which God can show us. Paul writes, *“No man knows the things of a man save for the spirit of the man which is in him; even so no one knows the things of God but the Spirit of God”*. So it is clear that we only know what is really going on in someone’s thinking when they tell us, and open their mouth and express the thoughts and intents of their hearts. So we need God to express His thoughts to us by His word; He speaks in many ways but very importantly we consult our Bibles to discover the thoughts and the intents of God’s heart towards us. Any word spoken



So be transformed, reckon on all those things which are good, pure and lovely and of good report.

We have seen at the beginning how God’s thoughts and ways are higher than our thoughts and ways, and the way He calculates things is so different to ours, to human beings. As we allow the Spirit of God to work in our thinking, we will increasingly **calculate** the issues of our lives according to the faith of Jesus Christ and the principles of eternal life, that by which we have believed unto our right standing with God, and that faith will take us on and on from glory to glory. The gospel reveals the righteousness of God from *“faith to faith”*, so as our thinking changes more and more faith will abound in us, and so will the **'spiritual calculations'** we make in our lives go from faith to faith, love to love, and glory to glory. We will **conclude/reckon/calculate**, as did Abraham, that in spite of the limitations and frailties of our own lives and personalities, God is able to perform that which He has promised, and as we take **account** of the work of the Lord Jesus on the cross and **reckon** on the power of His resurrection, the only spiritually reasonable, logical and sensible thing we can do with our lives is to present them as living sacrifices to the eternal and living God. We will be able to live as Paul, the apostle, testified that he lived, even when in extreme difficulties, 'pressed beyond measure', *"But we had the sentence of death in ourselves that we should not trust in ourselves, but in God who raises the dead"*. Amen

day after day after day, all for the glory of God. That is God’s **reckoning**, that is God’s **calculation**. Have you, have we, done the same **calculation** that Abraham made, believing that when we lay our lives down for Jesus’ sake, He will raise us up to serve Him both now and for ever?

Paul warns the Romans, *“Be not conformed to this world”*. Do not be shaped by its pressures from the outside; from culture, tradition, the ways and thoughts of this world with all its self-seeking. That is the danger for every Christian; it leads to compromise, self-interest, ‘wrong thinking’, to unbelief, and all the problems which develop in a life which is not wholeheartedly doing the will of God. Joy goes, peace goes, and hardness of heart sets in, unbelief takes over, leading to a life lived in the flesh, fulfilling the desires of the flesh and the mind. Serving God in the Spirit is no longer possible and we cease to be spiritual sacrifices, we cease to be a sweet smelling savour to God, a ‘savour of rest’, as our lives are no longer trusting in God who raises the dead.

The solution for the Christian, once he/she has presented themselves a living sacrifice, is *“Be you transformed by the renewing of your mind”*, or *“Be renewed in the Spirit of your mind”*. This is to have the Holy Spirit as the one who controls and directs your thinking, the way you think; to lead you into all truth and direct your/our **calculations** of faith, always **reckoning** on the finished work of our Lord Jesus. God gives us a command, *“Be you transformed”*. The Lord understands it is the only way ‘of life’, which is why he issues a command. Our Lord Jesus understood the principle, and when talking about laying down His life for His sheep, He says, *“This command have I received of my Father”*. In the same way, we, as sons of the living God, receive the same command. *“Be transformed”*; understand that living and serving God is all about being a living spiritual sacrifice, only possible when the spirit is regenerated, the spirit of the mind is transformed and the body quickened, all by the Spirit which raised Jesus from the dead. Wonderfully and happily, with the word of command comes the authority and the enabling. ‘God works in us to will and do of His good pleasure’. Hallelujah.

by the Lord to any Christian will conform entirely to the truth as set out in the Bible and this wonderful book is given to us all so that we can be sure of God’s ways and thinking and not depart from them.

The book of Hebrews tells us that *“God who spoke by the prophets has in these last days spoken to us by His Son”*. So Jesus is the real expression of God’s word to us, Jesus Christ is the exact declaration of God to us. *“The word became flesh and dwelled among us”*. But also all those wonderful prophecies in the Old Testament express God’s word to us. The quotation about God’s ways and thoughts mentioned above comes from the prophecy of Isaiah and is in the context of us coming to God, without anything of ourselves, to receive of Him. This begins to show us God’s wonderful thinking towards us, in His kindness that we should be able to come to Him. King David, in the psalms says, *“How precious are your thoughts unto me, O God; how great is the sum of them? If I should count them they are more than sand”*. We find that the thoughts from God’s great heart of love are very precious, very great and enable us to come *“without money and without price”*.

So already we are beginning to see the difference between God’s thoughts and our thoughts and that should encourage us to look deeper, and yet being aware, at the same time, that we need God to reveal His thoughts and ways to us. However Jesus tells us that *“Those who seek shall find”*, so our Bible encourages us to expect God to speak to us and to see how willing God is to reveal His thoughts and *“Lead us into all truth”*; so with a real hope and expectation in our hearts we come to the Lord to hear His word and be blessed in our lives.

It is most important that people are consistent in their approach to us. You know where you stand with them and that there is some logic, some pattern, about how they think, what they say, and the way they act. It is easy then to predict actions and then place our trust in the person. Children need to know of their parents, *“Mum and dad are consistent in the way they deal with me and their provision for me”*. Then they trust in that provision and a peace and rest and a joy is in



their lives. Such parenting provides such a wonderful security for children's lives and yet so sadly few parents provide that consistent love for their children. This is why so many children have needs based on the insecurity they experience. In the same way it is vital that God provides that consistency too and that there is a logic, a spiritual, perhaps a heavenly, logic about the way God acts. It helps us to put our trust in Him for the provision of all our needs and brings a joy and peace and security into our whole lives, together with the assurance of eternal salvation. God is happy to be called our Father and we to be His children and, as we have seen the blessing of a consistent approach from our natural parents, how much more from our Heavenly Father? Our Lord Jesus taught us to start our prayers with *“Our Father who art in heaven”*; it is just how Jesus prayed Himself and discovered in His own life, as the Son of man on the earth, the provision for every need in His life even unto resurrection from the dead.

So it would be great to discover, and therefore to know, that there is that consistency in God's thinking towards us. Of course YES there is, if God is God then there has to be, but how good to look into our Bibles and discover the real consistent spiritual logic of God's thoughts and therefore His actions. Seeing such faithfulness will enable us to find a deep level of trust, a real assurance, dealing with the insecurities in our lives, which will also lead to a consistency in our own thinking and the way we act towards God and towards our fellow men. Unless understanding God's thinking towards us changes our lives it is a pointless exercise, indeed it could be suggested that to have a proper spiritual understanding of the way God thinks **must** change our lives; it has to be far more than a mental or doctrinal exercise. If people consider the right approach is only to know the doctrine, in the end they only achieve a doctrinal understanding and will never really come to understand the ways and thoughts of God, taught by the Spirit of God, and are still 'wise in their own conceits'. Being a Christian is so much more than doctrine, it is having Jesus Christ as 'our life'.



fruit unto God and bring life to others, also believing that *“If we lose our lives for Jesus' sake we will gain them unto life eternal”*. We believe that Jesus is able to raise us up to be with Him for ever and ever, being members of His church who will reign with Him for ever. We know that, whether we live or die, we are the Lord's. It is a real place of faith and rest into which we come, **reckoning**, just as Paul did, that the sufferings of this life are not worthy to be compared to the glory which **shall** be revealed in us.

In Romans chapter 8 we read this quotation from the Old Testament, *“As it is written, For thy sake we are killed all the day long; we are **accounted** as sheep for the slaughter”*. Here we see the **reckoning** which God makes about His sacrifices. It is easy to imagine a person in the old days of Israel wanting to make an offering to God. He would go out into the field and look at all the available animals. He needed one without any spots or marks, it had to be perfect. One can imagine the intense examination of all the possible animals until one was found which met the requirements. It would be **reckoned, accounted, as** suitable for the slaughter, for the sacrifice; when everything was **added up**, this was the one. The animal, whether a bull or a lamb or a goat, would be taken and offered; it would be acceptable to the high priest and therefore to God. In the book of Malachi, God rebukes Israel for offering the worst and not the best sacrifices; it has to be the best otherwise we defraud God, we undervalue what is required and we get, as did Israel, our **calculations** wrong.

God never gets His calculations wrong. He did not make a mistake with our Lord Jesus, who was the *“Lamb without spot or blemish”*, the perfect sacrifice. God won't get it wrong with us, His people, either. He sees the hearts of human beings, and only if we are **living**, spiritually raised up and walking in newness of life in Jesus Christ, and **holy** are we acceptable to Him as 'sheep for the slaughter'. He won't chose anything less; He will not **account** us all day as a 'sheep for the slaughter', a person ready for his Master's will. The sacrifice is all the day long, it is for a life time, it is a living sacrifice, a life, which can continue to be offered

sin and moving in His own will. It is so important to know the truth in our hearts, the word of God written there, to be the basis of **reckoning** on that which is true, pure, lovely and of good report.

Romans 12 says this, *“I beseech you therefore, brethren, by the mercies of God, that ye present your bodies a living sacrifice, **holy**, acceptable unto God, which is your **reasonable** service”* The word **reasonable** comes again from our word **logizomai** and involves a calculation on our behalf. The book of Romans is a spiritually logical argument, taking us through justification by faith, God reckoning us righteous, and on to newness of life, when we reckon ourselves dead to sin and alive unto God. It progresses to a reckoning about suffering and glory, all based on the work of the Spirit of God in our lives. We come then to the final exhortation based on all the detailed spiritual logic, and in this we are implored to present our bodies ‘a living sacrifice’; it really is the only sensible and spiritually logical thing to do. Your offering will be holy. In the Old Testament all sacrifices had to be holy, without any spot or any mark, so with us too. Wonderfully, the work of Jesus makes us holy, we are cleansed and continue to be kept clean by the blood of Jesus, if we walk in the light with Him. Our bodies are quickened, made alive, by the Spirit of God according to the power of the resurrection of Jesus Christ. Therefore the sacrifice is a living one and so is **acceptable** with God. We read in 1 Peter chapter 2 *“You also, as lively stones, are built up a spiritual house, an holy priesthood, to offer up spiritual sacrifices, **acceptable** to God by Jesus Christ”*. The sacrifice, any sacrifice, has to be through our Lord Jesus Christ. He is the way, and on that basis our true spiritual service is to offer ourselves, by the mercies of God, as such a living sacrifice. It is the only obvious spiritual choice to make, *“Choose this day who you will serve”*. It is of faith, and in making such a living sacrifice we come to where Abraham was. We believe that God is able to raise us from the dead and to continue to do so as we walk in newness of life. Here in this life, when we lay our lives down, the resurrection life in us will be manifest in our offering. Paul wrote, *“Death works in us and life in you”*. As we lay down our lives, we bring forth

We read *“Jesus Christ the same yesterday, today and for ever”*; eternal existence, therefore, must be in His thinking; there must be a real, consistent, spiritual logic about God’s thinking, in the way He calculates things and works things out, and we need to discover the basis for His actions. Happily the Bible comes to our aid and helpfully, ‘inspired by the Spirit of God,’ one of the words used through the New Testament, in the Greek text, for ‘thought’ is **logismos** and the verb ‘to think’ is **logizomai**, both coming from the same root. We get the English word ‘logic’ from the same root, and it means steps of thinking which follow a predictable pattern, following on step by step. For God’s thinking, the logic must be spiritual and follow the pattern of faith, the step by step is from faith to faith, but more of that later. The verb **logizomai** is translated in a number of ways in the New Testament and one of its uses is of a mathematical calculation; it is used of counting, accounting or reckoning. There are other words too, as we will see, for thoughts and thinking, and also for computing, setting values and attainment and so on, and yet to start with the examination of the word **logismos**, for ‘thought’ and the verb **logizomai** for ‘to think’ will help us to understand the way God reckons or calculates things. Later we will move on to other places where there is a clear calculation and assessment involved.

Of course calculation is an essential part of culture in every human society in every nation. Children are taught to count from an early age and to do all sorts of arithmetic to quantify various things. Calculation is essential if we are to live and survive in society, where there is the need to work out the cost of things and budget. The problem is that we cannot serve God and mammon/money; money is a very hard task master, yet dominates so much of human society. Serving God is the better option, though Jesus Himself was a realist in the terms of human life and uses examples from life to convey truth. He talks of those who start to build a tower and have not the funds to finish it, or those who go to war without enough troops to win. Jesus understood the importance of making logical assessments in this life and acting accordingly. If you are going to build a tower, really make sure you can finish



the work. Everything has to add up, it has to work. So we have calculations in every part of life, and yet the problem is that some human calculations and estimates just don’t add up. Then things don’t work, which is why there are so many problems in the world; people try to work things out without God in their lives, and so often things go wrong.

People live in their imaginations, in areas of falsehood, and deceive themselves as to what is sensible and realistic. Even governments, with all their resources, get their calculations wrong on a regular basis, and the world finds itself in a financial crisis which of course hits the weakest and most vulnerable the most. Look at the recent banking crisis for example; they have the methods but if the logic is wrong, usually fuelled by ambition, then problems arise. What we need is real consistent calculation, but most especially from God we need to be sure He is reliable, indeed infallible. Indeed our Lord Jesus, we assume, would have calculated in His own heart that He could finish the work He had been given to do. He mentions in John 17 that *“He had finished the work His father had given Him to do and now came to Him”*, and on the cross Jesus’ great cry *“It is finished”*. Jesus would have known exactly what was required and what His work entailed, so when it was finished, and He knew it was finished, such joy was in His heart. We have said already *“Jesus Christ, the same yesterday, today and for ever”*; what assurance that gives us.

Humans have produced devices to help make calculations easier. The abacus is so famous, and many of us that are older will remember ready reckoners, logarithmic tables and complicated mechanical calculating machines, all now made redundant by the computer or even the simple ubiquitous calculator, which as our adjective suggests can be found all over the world. These calculators can even work on solar power and are found on every mobile phone, so everywhere now there are methods of calculation available. The problem is with all the devices people forget how to use their brains to work things out, and yet however good the machine, if the logic applied is wrong then the end



Jesus comes again. We will have attained to the resurrection of the dead and our souls will be ready for our new bodies, and we **reckon** on full salvation being ours in the day of our Lord. That is where our **calculations** in faith take us, based on the Holy Spirit being the guarantee of the purchased possession when Jesus returns.

So we are coming near the end of our calculations. Of course there are those to be made every day of our lives when we choose *“Not my will but your will be done”*, but there are practical helps to those made on a day by day basis. In the next chapter of Philippians we read, *“Finally brethren, whatsoever things are true, whatsoever things are honest, whatsoever things are just, whatsoever things are pure, whatsoever things are lovely whatsoever things are of good report; if there be any virtue, if there be any praise, **think** on these things”*. It is interesting to discover that the word for ‘think’ is **logizomai**; we are back to reckoning again, back to calculation, back to counting. So in life when taking things into **account**, only take into **account** things that are true. When making calculations and judgements, base them on things that are pure and just. In relations with others, only consider things which are of good report, and in life in general only the things which are lovely or of the pure love of God. In other words, don’t base your life’s judgements on things which are negative, even about yourself. **Reckon** on the love of God for you and the work of our Lord Jesus on your behalf; believe on Him and live by His faith. Practical? Yes of course, and Biblical, which is why it is so wonderful and yet so challenging to achieve. The *‘truth makes free’*, God only speaks that which is true, and even conviction brings freedom, never confusion. Jesus came that we might have life and have it more abundantly. That is the truth; think and **reckon** on it and lay aside everything else that contradicts that truth, whether of our own judgement or the judgement of others. We need God’s judgement, God’s word alone, for we are to live ‘by every word that proceeds out of the mouth of God’. It is all about life and living unto God, and our Lord Jesus when confronted with temptations **reckoned** on that which was true, and in doing so lived free from

know on this earth. No suffering, of course, is good when it happens, and sometimes the very prospect is more daunting than the experience itself, and yet we are exhorted to 'look unto Jesus who for the joy set before Him endured'. Grace always comes in time of need.

Please read the whole of Romans chapter 8 to see how Paul describes the Christian life, which is available to all and is the very basis of knowing the quickening/life giving work of the 'same Spirit' which raised Jesus from the dead, bringing spiritual life to our mortal bodies as and when we allow God to work in us. Paul tells us he had been made free from the law of sin and death and he walked in that liberty, and so must we. Then we discover the real resurrection power of God working in our lives, and on that basis we can make the same **reckoning** related to suffering and glory. It is of course the same **calculation**, in many ways, which our Lord Jesus Christ made when He determined to die for us. We have quoted above, *“For the joy that was set before Him he endured the cross, despising the shame and is now sat down on the right hand of God”*. (Hebrews 12.2). It is another way of saying, *“If any man will follow after me, let him deny himself and take up his cross”*.

We have seen 'the fellowship of His sufferings' and move on to 'being made conformable to His death'. Jesus died in total faith. He had lived by faith and now, in a way, He lived in and through death by faith, in that He offered Himself to God. He received 'the end of His faith the salvation of His soul'. This is proved by Jesus' resurrection. He died without sin, with no bitterness, no uncleanness and no unforgiveness in His life, and so must we. Paul the apostle writes this at the end of his life, *“I am ready to be offered.....I have finished my courseI have kept the faith.....and now is laid up for me a crown of righteousness”*. Perhaps that sums up the conformity to Jesus' death, the readiness or willingness to be offered up, and the keeping of the faith unto the end; *“Those who endure to the end shall be saved”*, *“receiving the end of our faith the salvation of our souls”*. It must be the same as it was for our Lord Jesus and be the basis of being raised bodily from the dead, when

result will be wrong. Adam and Eve must have done some calculations when they ate the forbidden fruit. We read *“And when the woman saw that the tree was good for food, and that it was pleasant to the eyes, and a tree to be desired to make one wise, she took of the fruit thereof, and did eat, and gave also unto her husband with her; and he did eat.”* They must have applied some sort of logic, some sort of thinking, but it was the logic of the tempter and had such disastrous results. Sin entered the world and the human heart, and has dominated the ways and thoughts of human beings ever since - that is, until Jesus came. Sin in its basic form is unbelief, a pattern of thinking which does not take God into account, with all the subsequent consequences in human lives.

Of course we find the word ‘count’ or ‘counted’ in the Old Testament. Some of these are quoted in the New Testament, with the word **logizomai** being used in the translation, showing us that the principle is the same through the whole Bible. In Genesis 15 we read, *“And he believed in the LORD; and He counted it to him for righteousness”*. That is He (God) **counted** it to him (Abram, later to become Abraham) for righteousness. So this is God counting, calculating or reckoning on the basis of faith, Abram’s faith, and counting it for righteousness. When God added up Abram’s faith it provided him with a ‘right standing’, righteousness with God, not based on Abram’s own works, but because he believed God. This faith of course did not come from Abram’s own thoughts or ideas, but by God speaking to Him and making Abram aware of His plans for Abram and his son. These plans came out of God’s loving thoughts towards Abram. Jeremiah 29 says this, in the context of the return of Israel from exile, *“For I know the thoughts that I think toward you, says the LORD, thoughts of peace, and not of evil, to give you an expected end”*. This statement also clearly applied to God’s thoughts towards Abram, and of course to all His people. There was a very positive expected end, and there is for all Christians. God is a God of love, and His thoughts are of peace to all His people. God’s thoughts are high thoughts, not only in the sense of being above, on another level, but also high in the sense of morality and fairness; how wonderful; thoughts of peace. So all that had come to Abram, which enabled



Him to believe God, had been by revelation and not from Abram’s own heart or his own thoughts. It was beyond Abram’s wildest dreams, if we are honest, and would have remained so until God spoke but then everything changed. God was at work!

So God does some calculations, He adds up Abram’s actions, and says “That is enough, it is fine. He has believed me and I will account that to him for a right standing, righteousness with me.” Faith, of course, is the very opposite of sin and, as we have seen, when Adam doubted God’s word and believed a lie, sin entered into his heart and as a result sin and death passed onto all mankind. We see that God counts faith as the way out of the state of sin and provides again that which overcomes sin. It brings righteousness and therefore life. God has a calculator, a mechanism for calculation, and works things out according to His own thoughts and ways, and He bases His reckonings on that which is obtained by Jesus Christ. So we need to look further at the way God works things out and we will find there is a wonderful spiritual logic in the way God calculates, all based on His love for us.

The purpose for all this is so that we start, and continue, to think and reckon as God does, in faith, which will enlarge our faith and allow us to receive from Him. It gives us access to the powers of God’s kingdom in our lives so that we can bring blessing into the lives of others. Perhaps Hebrews 11 shows us how far faith can take us, when among all the examples of faith, we read this of Abraham, “*By faith Abraham, when he was tried, offered up Isaac: and he that had received the promises offered up his only begotten son, of whom it was said, That in Isaac shall thy seed be called: **accounting** that God was able to raise him up, even from the dead; from whence also he received him in a figure*”. We see how far Abraham had gone in his calculations of God’s ability. Abraham **accounted**; He looked by faith at God’s assets and saw, in that faith, what God was able to do. Faith is the evidence, or proving, or proof, for things not seen. Abraham saw in His calculation that God was able to raise Isaac from the dead, faith gave Abraham the proof/evidence in His heart, and therefore he was prepared to sacrifice



Corinthians chapter 2 Paul writes of the things which God has ordained before the world for **our glory** and these are to be revealed to us by the Spirit of God. With such a revelation the comparison, the calculation, takes place and when everything is added up the sufferings, which are for a short time, are nothing compared with the everlasting glory which belongs to the church of Jesus Christ, for if we suffer with Him we are to be glorified together with Him. Amazing and very wonderful, but that should be in the calculation of every Christian. It was for the early apostles who counted themselves worthy to suffer for Jesus’ name. Perhaps only when we suffer for Jesus’ sake will we begin to understand these truths; there first has to be suffering if there is to be glory.

We can look at it another way to help our calculation. In the Bible ‘hope’ speaks of a certain thing to come and is far removed from the vain fantasies of human hope. Paul says we have the first fruits of the Spirit, witnessing in our hearts that we are the sons of God. The Spirit bears witness, or testimony, with our spirits that we are true sons when we cry “*Abba Father*”. Ephesians chapter 1 tells us that “*The promised Holy Spirit, is the deposit **guaranteeing** our inheritance until the redemption of those who are God’s possession*”. So the Holy Spirit is the **guarantee** in our hearts of the inheritance which God has promised us, He provides us with the certainty of that which is to come. If we look at the basis of the outpouring of the Spirit of God, it can only mean that Jesus has returned to heaven and that He is glorified. It means that God’s work of redemption is complete and that Jesus has the glory which will and must come to us in the day of His return. The Holy Spirit who was promised has come and is the seal of the truth of God’s full salvation in our hearts, changing our nature and bringing us into the kingdom of God. So we reiterate, the very fact that we have received the Holy Spirit is the fulfilment of God’s promise; so how can God not complete His work? How can He not fully reveal His glory in us on the day Jesus comes again? Paul **reckons**, and so must we, that such glory is not to be compared with the sufferings we may or will

*"So then they that are in the flesh cannot please God. But ye are not in the flesh, but in the Spirit, if so be that the Spirit of God dwell in you. Now if any man have not the Spirit of Christ, he is none of his. And if Christ be in you, the body is dead because of sin; but the Spirit is life because of righteousness. But if the Spirit of him that raised up Jesus from the dead dwell in you, he that raised up Christ from the dead shall also quicken your mortal bodies by his Spirit that dwells in you. Therefore, brethren, we are debtors, not to the flesh, to live after the flesh. For if ye live after the flesh, ye shall die: but if ye through the Spirit do mortify the deeds of the body, ye shall live. For as many as are led by the Spirit of God, they are the sons of God. For ye have not received the spirit of bondage again to fear; but ye have received the Spirit of adoption, whereby we cry, Abba, Father. The Spirit itself bears witness with our spirit, that we are the children of God: and if children, then heirs; heirs of God, and joint-heirs with Christ; if so be that we suffer with him, that we may be also glorified together; For I **reckon** that the sufferings of this present time are not worthy to be compared with the glory which shall be revealed in us. For the earnest expectation of the creature waits for the manifestation of the sons of God. For the creature was made subject to vanity, not willingly, but by reason of him who hath subjected the same in hope because the creature itself also shall be delivered from the bondage of corruption into the glorious liberty of the children of God. For we know that the whole creation groans and travails in pain together until now. And not only they, but ourselves also, which have the first fruits of the Spirit, even we ourselves groan within ourselves, waiting for the adoption, to wit, the redemption of our body. For we are saved by hope: but hope that is seen is not hope: for what a man sees, why doth he yet hope for? But if we hope for that we see not, then do we with patience wait for it".*

The calculation here which Paul makes is that the sufferings of this present time are not worthy to be compared with the glory which will be revealed in us, God’s people. There is a patient hope waiting for that to take place, with a real understanding of all that the glory entails. In 1

Isaac, believing God’s word that ‘In his seed/offspring all the nations would be blessed’. If that meant God would have to raise Isaac from the dead, so be it, nothing was impossible. Of course Abraham and Sarah had received their son in their old age, Sarah “*Being as good as dead*”; so if God could, and already had, brought life from death, the deadness of Sarah's womb, surely He could bring life into a dead Isaac. How wonderful. God, of course, did not allow Abraham to go through with the sacrifice, but Abraham was there in his heart; we are told He received Isaac from the dead in a figure/parable, as an example. Somehow, from that time onwards Isaac was different, ‘he had been through death’, he had been identified with the death of our Lord Jesus, and therefore it made it right and possible for the blessing to come on succeeding generations; “*In Isaac shall your seed be called*”. The final out-working of the promise to Abraham is one of life, that life should come to all who believe, Abraham being ‘the father of us all’.

Of course God actually went through with the sacrifice of His Son, knowing and therefore reckoning that He would raise Him from the dead. So it proved to be, for Jesus Christ is alive, having been through death, and able to give eternal life to all who will receive Him. Are you beginning to see God's ways of thinking and believing, and seeing how much higher they are than our ways? God has life and therefore thinks above and beyond death.

We can look in more detail at how God calculates by going to Romans chapter 4. We need to work through the whole chapter line by line to get a full understanding of what the scripture is saying to us. “*What shall we say then that Abraham our father, as pertaining to the flesh, hath found? For if Abraham were justified by works, he hath whereof to glory; but not before God. For what says the scripture? Abraham believed God, and it was **counted** unto him for righteousness. Now to him that works the reward not **reckoned** of grace, but of debt. But to him that works not, but believeth on him that justifies the ungodly, his faith is **counted** for righteousness. Even as David also describes the blessedness of the man unto whom God **imputes** righteous-*



ness without works, saying, “Blessed are they whose iniquities are forgiven, and whose sins are covered”. Blessed is the man to whom the Lord will not **impute** sin. “Comes this blessedness then upon the circumcision only, or upon the uncircumcision also? for we say that faith was **reckoned** to Abraham for righteousness. How was it then **reckoned**? When he was in circumcision, or in uncircumcision? Not in circumcision, but in uncircumcision. And he received the sign of circumcision, a seal of the righteousness of the faith which he had yet being uncircumcised: that he might be the father of all them that believe, though they be not circumcised; that righteousness might be **imputed** unto them also and the father of circumcision to them who are not of the circumcision only, but who also walk in the steps of that faith of our father Abraham, which he had being yet uncircumcised. For the promise, that he should be the heir of the world, was not to Abraham, or to his seed, through the law, but through the righteousness of faith. For if they which are of the law be heirs, faith is made void, and the promise made of none effect: because the law works wrath: for where no law is, there is no transgression. Therefore it is of faith, that it might be by grace; to the end the promise might be sure to all the seed; not to that only which is of the law, but to that also which is of the faith of Abraham; who is the father of us all, (as it is written, I have made thee a father of many nations,) before him whom he believed, even God, who quickens the dead, and calls those things which be not as though they were. Who against hope believed in hope, that he might become the father of many nations; according to that which was spoken, “So shall thy seed be”. And being not weak in faith, he **CONSIDERED** not his own body now dead, when he was about an hundred years old, neither yet the deadness of Sara’s womb: he staggered not at the promise of God through unbelief; but was strong in faith, giving glory to God; and being fully persuaded that, what he had promised, he was able also to perform. And therefore it was **imputed** to him for righteousness. Now it was not written for his sake alone, that it was **imputed** to him; but for us also, to whom it shall be **imputed**, if we believe on him that raised up Jesus our Lord from the dead; who was delivered for our offences, and was raised again for our justification.”



Perhaps the whole thought and desire is caught up in the verses of this old hymn, much loved by the author.

*“My goal is God Himself, not joy, nor peace,
Nor even blessing, but Himself, my God;
'Tis His to lead me there—not mine, but His—
At any cost, dear Lord, by any road”.*

*So faith bounds forward to its goal in God,
And love can trust her Lord to lead her there;
Upheld by Him, my soul is following hard
Till God hath full fulfilled my deepest prayer*

*No matter if the way be sometimes dark,
No matter though the cost be oft-times great,
He knoweth how I best shall reach the mark,
The way that leads to Him must needs be strait.*

*One thing I know, I cannot say Him nay;
One thing I do, I press towards my Lord;
My God my glory here, from day to day,
And in the glory there my great Reward*

So necessary calculations continue in every part of life and they are all of faith, trusting God to bring us to the mark to which we are called. Paul makes another calculation and we find it in Romans 8 this time; we have to put the whole passage in and perhaps it is worth reading through slowly to see the basis on which Paul does His reckoning.



bodily resurrection from the dead when Jesus comes again. Paul therefore knew that God had got hold of him and he was also getting hold of God, so they were joined with the same purpose. The calculation here is about attainment, there is a standard which has to be reached; it is about assessment and for Paul in his own life, compared with that standard, and in his calculations. “*I **count** not myself to have apprehended, I have not attained, I have not got there yet*”. It is the word **logizomai** for ‘count’ again. Nothing subjective here, it is not about estimation, there is a clear objective standard to come to; it is called “*The mark of the prize of the high calling of God in Christ Jesus*”. “I have not got there yet, God has apprehended, got hold of me for this prize, but I have not got hold of it yet and I must press on so I can really get hold of it”. It is God who has set the mark, there can be no other standard, no other end for us, no other prize; anything less would be less than the resurrection of Jesus merits in our lives. It is against that standard we make our assessment, our **calculation**. Are we there yet? Paul says “No” for Himself, and all or most of us would say the same; but we press on, the prize is in view. Praise the Lord.

Christianity is in so many ways all about resurrection, being alive from the dead, now spiritually so we can walk in newness of life, free from the law of death and sin, and bodily when Jesus comes. Everything that was lost because of sin has to be made good. Paul agreed with that mark, the ‘high calling of God in Christ Jesus’, and so must we. It was in his vision, within his spiritual ambition in the love of God, and so there is the move onward and upward, taking hold of that for which God took hold of us. God in His high calling for us has taken hold of us, every born again Christian, in His Son, to be like Jesus in the day when He comes, to be members of Jesus’ body, the church, without spot or wrinkle, for His praise and glory. We must take hold in our hearts of this ultimate goal, yet **reckoning** ‘where we must come to’, having this hope in our hearts, and ‘press on’ in faith responding to God’s word and work in our lives to bring us there. “*He who has this hope purifies himself even as He (Jesus) is pure*”

All the words in bold are the verb **logizomai** which we have seen is ‘to reckon’ or ‘to credit’. It can also be translated ‘count’ and ‘impute’, just as in this chapter, but the meaning is the same and focuses us on the way God calculates and the value He puts on things. So to work through the whole passage we see; Abraham had things of which to boast, of which to glory, but they were not of His own work. Many people have achieved a great deal in this life and in human terms could boast about them and have a reputation as such; but these things have no value before God. Paul himself lists his achievements, his C.V. (curriculum vitae) if you like, in Philippians chapter 3, identifying both his pedigree, with his family background, and also what he had achieved through his study and work. Those would be the areas in which most humans would make their boast, what I have achieved and where I have come from family wise, but again they have no value before God. As our passage above says to us, for those who work for a right standing with God and make their boast of their achievements, what they achieve is actually counted to them as a debt; it is debited to them in modern accountancy terms, there is no credit as far as God is concerned. All such works actually count against us; they are not based in God’s righteousness. Romans 3 helps us with this. “*As it is written, There is none righteous, no, not one*”, and Galatians tells us that “*No man can be justified by the works of the law*”. ‘Justified’ means to be as if we had never sinned; to achieve a right standing with God. In such a situation we are totally exonerated and made right in the sight of God, and that can never be achieved on the basis of our own good works. Our achievements do not come near the standard required by God. Jesus said, “Unless your righteousness exceed that of the scribes and Pharisees you cannot enter the kingdom of God”. The only way justification can come is on the basis of believing God and His provision for us; believing on God who justifies the ungodly, based on the work of our Lord Jesus; that faith is reckoned or credited for righteousness. This truth is supported by Romans 3 which says this, “*I say, at this time His (God’s) righteousness: that He (God) might be just, and the justifier of him which believeth in Jesus*”. Romans 3 asks then the



question “*Where is boasting then? It is excluded.*” If there is boasting, which spiritual law applies; of works? “*No: but by the law of faith*”. So those who believe on the Lord Jesus have something of which to boast, or glory, before God; it is not of themselves or their own works, but by the grace of God, who justifies all who believe on the Lord Jesus. Our boasting is in faith, completely trusting in the finished work of the Lord Jesus. In doing so God acts completely justly and fairly, because all our sins have been laid on the Lord Jesus.

Back to Romans 4, Paul then quotes David in Psalm 32 “*Blessed is he whose transgression is forgiven, whose sin is covered. Blessed is the man unto whom the Lord will not impute iniquity*”. It is the same truth, and the same Greek word again. Of course sin was only covered in the Old Testament on the basis of the Old Covenant which only provided for an atonement, or a covering. Atonement means covering and that covering was based on the sacrifice of animals, but in the New Covenant, based on the offering of our Lord Jesus Christ, sin is washed away and we are reconciled to God. The blood of Jesus cleanses from all sin! God can then impute a right standing for us with Himself as sin and all that stands in the way has been removed.

The next question asked is important for all who are non-Jews, which of course is the vast majority of the population of the world. When was this blessing imparted to Abraham? Was it when he was in the covenant of circumcision? If so then the blessing would be based on his natural heritage, on the flesh, and therefore would not apply to non-Jews? The answer is clearly NO. We are told, and this fits in with the historical account in the book of Genesis, that Abraham believed **before** he was in circumcision, and circumcision was **only** applied as a sign of the righteousness which Abram received when in uncircumcision. That might seem quite complicated, but is so important for the whole world, as anyone, Jew or non-Jew, who believes on the Lord Jesus can have this 'righteousness by faith' credited to them. It means the promise to Abraham, that he would be heir of the world, was not made to his offspring



resurrection. All this is how we discover the power of the resurrection of Jesus Christ in our lives, and the outworking of the power of Jesus' resurrection becomes in us a 'well springing up into everlasting life'. Jesus said, “*I am come to give you life and that abundantly*”. *Here is the fulfilment of His gift and promise.*

Once, and only when, we have that power (ability may be a better word, as power conveys the wrong meaning in some Christian circles), we can fellowship in Jesus' sufferings and take up our cross for Him. Only resurrection life, newness of life, can be laid down, as when it is it keeps rising up again. Our old lives are no good to God, they are corrupt and impure, but the newness of life we receive when we are born again is of incorruptible seed and can be laid down as it will bring forth good fruit. “*Unless a corn of wheat falls into the ground and dies it remains alone, but if it dies it brings forth much fruit*”. That is how we can be 'living sacrifices', but more of that later. Paul, the apostle, says, “*As dying and behold we live*” and “*Death works in us and life in you*”, and this is the means by which the life of God will and can be manifest to those in need. It shows in our lives the suffering of Christ for them and allows His life to be manifest in us so that our witness may bring life to others and bring them to Christ. Such living makes us conformable to Jesus' death, in that He gave His life for others. All this works so that we may attain unto the resurrection from the dead, that is the resurrection of our bodies when Jesus returns.

We go back to Philippians chapter 3 again, and perhaps it is wise to restate some of the verses there. “*If by any means I might attain unto the resurrection of the dead. Not as though I had already attained, either were already perfect: but I follow after, if that I may apprehend that for which also I am apprehended of Christ Jesus. Brethren, I **count** not myself to have apprehended: but this one thing I do, forgetting those things which are behind, and reaching forth unto those things which are before,¹⁴ I press toward the mark for the prize of the high calling of God in Christ Jesus*”. Again we see there is another calculation, another reckoning. God had apprehended Paul. God had got hold of him, maybe it is easier to understand put that way. God has done that with all Christians, there is no difference, God had the same love and purpose for all His people, and that ultimate purpose, as we have said, is a

too, and joins us in Jesus' resurrection and into His life. If we are in Him we must be in His resurrection and in His life. That is the wonderful position that this amazing righteousness brings us into, not only to have a real knowledge of God, of Jesus Christ, and to be able to fellowship with them but also to move onward to the power of Jesus' resurrection in our lives. We are then no longer limited to our own human resources in this natural life on the earth, but the resurrection power of Jesus Christ enables us to walk in newness of life **reckoning** ourselves dead indeed unto sin. We are brought back to our calculating again as we read in Romans chapter 6, *"Now if we be dead with Christ, we believe that we shall also live with him: **knowing** that Christ being raised from the dead dies no more; death hath no more dominion over him. For in that he died, he died unto sin once: but in that he lives, he lives unto God; likewise **reckon** ye also yourselves to be dead indeed unto sin, but alive unto God through Jesus Christ our Lord"*. This reckoning is again a thing of faith but based, as we have seen before, on believing in our hearts that God has raised Jesus from the dead. This reckoning takes us one stage further but is entirely spiritually logical, and this is the pattern of thinking in faith in which we operate, on which we base our calculation. *"If Jesus is **risen from the dead** then He dies no more. He died unto sin once and lives unto God. Therefore when He died I died with Him, as Jesus died for me, (He died for all), or on my behalf, and when He was raised from the dead, I was raised from the dead too; so on that basis I can **reckon** myself dead to sin **and** alive to God"*. Some people only do the first of the two stages and it takes them nowhere. The author had that difficulty as a young man. Much preaching he heard was to keep reckoning himself dead indeed unto sin. But that led nowhere. Both stages are required; when we reckon in faith both parts, then we are alive unto God and live unto Him. That is what the author discovered and it changed his life. Not of course does it make us perfect but it does make us alive, and alive unto God. Some teaching tries to by-pass the cross and emphasises the 'reckoning alive unto God'. This cannot of course happen until we have been baptised by the Holy Spirit into the death of our Lord Jesus, because we **have** to be joined in His death before we can be joined in His

on the basis of fulfilling the law, but under the principle of faith. If those of the law were to be the heirs then faith is made void; but that is just not the case; it is of **faith** that it might be by **grace** so that the promise should be **sure** to **all** who believe, whether they are Jews or non-Jews, everything is on the basis of faith, of believing God. The word to Abram/Abraham was that he was to be the *"Father of many nations"*, so that promise is to all, all who are of faith, and therefore the promise which brings our salvation is **sure** to everyone, as it is by faith and only dependant on God's grace, and not our own works.

We then read the amazing description of Abraham's faith which led to him having the righteousness of God credited to him, and that is written for us also and therefore very important. So let's look closely at the events of this encounter Abraham, then Abram, had with God. Abram had no heir, no children, and that was a source of grief to him and his wife; there was a great reproach against them both. There was a huge sorrow at the thought of having to pass on their whole inheritance to a servant; socially a total disaster for them both. Perhaps that shows us where Abraham's thinking was at that time in his own heart. God, of course, had already blessed Abraham by leading him out of his home city into Canaan, with many possessions, and also helping him in battle, but none of that had made up for the absence of a child. God comes to Abram and says, *"I am your exceeding great reward"*. This brings an immediate response from Abram bringing to God's attention the deep and constantly pressing need in his heart. Then comes the promise from God about Abram having a son *"From his own loins"* and from his wife Sarah who at that time was beyond the age of child bearing. That in itself would have been enough, the son, the child longed for was to come, but there was more. God took Abram outside and showed him all the stars in the heavens. That is an amazing sight on a clear night, before all the air pollution we have these days, seen in Kenya by the author, who was astonished at such an awesome sight. *"Abram, this will be your seed, not one, not even a few but all these, in fact in your offspring all the nations, every one of them, will be blessed"*. It was an almost incredible prospect to take in, but Abram,



we are told, believed God. Believing **credits** God with both the will and the ability to do what He says, to will and to do of His good pleasure. There **must** have been something about the way God spoke to Abraham, - there is when we hear the word of God, - which imparted the faith which inspired such a calculation, such a believing, in Abram. We are told he considered not his own and Sarah’s limitations, - the word for ‘consider’ is ‘**katanoeo**’ meaning ‘to fully use the mind’. It is the stronger form of ‘nous’ and Vine’s dictionary describes the use of the word ‘nous’ as follows, “Speaking generally, the seat of reflective consciousness, comprising the faculties of perception and understanding, and those of feeling, judging and determining”. So that is just what Abram did; with all his faculties of perception and understanding, in his conscience, he made a judgement, a determination, a calculation and believed that God **could** and **would** perform what He had promised; my offspring that many? Well Lord if your say so. Yes, yes and yes again. Mary, the mother of Jesus, when told by the angel that she would have a child without having relations with a man, believed, “Be it to me according to your word”. It is the same principle; “Lord, if that is what you say, Yes and yes again”, that is how faith works.

So Abram made due consideration and 'staggered not', through unbelief, at what God had said but was **strong** in **faith**, giving the **glory** to God, and was **fully persuaded** in his own **mind**. Abraham’s thinking had completely changed from having no heir and all the impossibilities of his age, Sarah’s age and their years of failure together to have a child. All that was put away and behind Abraham. He was fully persuaded and had the evidence/proof in himself, not just for his own child, but of a blessing, through that child, for all the nations of the world. That is the faith which was credited/counted to him for righteousness, and by giving the **glory** to God, Abram has nothing of his own works of which to boast. There is nothing of himself but it is all of God, nothing of flesh, of works, which can boast in God’s presence. Abraham can stand in God's presence, in God’s righteousness, being totally right before



man believes unto righteousness; and with the mouth confession is made unto salvation,” and we understand “*But now the righteousness of God without the law is manifested, being witnessed by the law and the prophets*” . We see that all through many years since sin entered the world God has been promising a salvation, a way out, by His grace through faith and now it is all fulfilled. That fulfilment of the word through all the many prophets, who though many, speak with one voice, supports our believing. We reckon that this was always the will and purpose of God for our salvation, and we have 'joy and peace in believing'.

Everywhere Paul the apostle preached, he preached the resurrection of the Lord Jesus, for that is the requirement for everyone to believe, rather to know in the heart, unto a right standing with God through our Lord Jesus Christ. Paul, the apostle, had counted everything 'loss' so he could be found in Christ with the 'righteousness of God,' and yet there was much more for him to know and experience in that righteousness, which was just the beginning. We read on and discover this, “*That I may know him, and the power of his resurrection, and the fellowship of his sufferings, being made conformable unto his death; if by any means I might attain unto the resurrection of the dead. Not as though I had already attained, either were already perfect: but I follow after, if that I may apprehend that for which also I am apprehended of Christ Jesus. Brethren, I **count** not myself to have apprehended: but this one thing I do, forgetting those things which are behind, and reaching forth unto those things which are before, I press toward the mark for the prize of the high calling of God in Christ Jesus*”. A section of this scripture we have quoted before, but let us now look more closely. The first phrase, “That I may know Him”; this is the true knowledge of Jesus Christ, which Jesus says is eternal life in John chapter 17. It is not ‘knowledge about’ but ‘knowledge of’; a personal knowledge of Jesus as a person. It is a union of His nature with the believer. The Bible describes the physical relationship between a man and a woman as 'knowing', it is 'becoming one flesh’. “He that is joined to the Lord is one spirit”, that is Biblical knowing. “That I may know Him” brought Paul to such a spiritual place, to such a spiritual union; it brings every true believer there

Jesus did. In believing through death, He was able to offer Himself to God. There was no sin in Him, *“The just suffered for the unjust,”* and that believing gained eternal righteousness with God. It is that righteousness which God declares to us, that He is able to be “just and the justifier of all who believe in Jesus”. That is the ‘righteousness of God’ and to receive it and be found in it we have to believe God and all that Jesus has done for us. God will then reckon/credit it to us for righteousness. The faith which enables us to believe comes by hearing the word of God, believing in our hearts that God raised Jesus from the dead, and confessing the Lord Jesus with our mouths. Doing that conforms us to this scripture in Romans chapter 10. *“The word is nigh thee, even in thy mouth, and in thy heart: that is, the word of faith, which we preach; that if you shall confess with thy mouth the Lord Jesus, and shall believe in your heart that God hath raised him from the dead, you shall be saved”*.

We have seen earlier how Abraham believed God when he was shown all the stars in the heavens, and the measure of faith to achieve such belief was way beyond Abraham’s initial expectations. That is the faith which God reckoned to Him for righteousness. We have commented too on how God must have spoken or communicated with Abraham/Abram in such a way that he was able to believe. Now for us we are to believe in our hearts that God the Father has raised Jesus from the dead. In one way it is a huge ‘ask,’ considering the power of death upon human lives as a result of the outworking of sin, and yet the word of God which comes to us brings faith, and therefore the evidence for the thing which we cannot see with our natural eyes, and so persuades us **in our hearts** that Jesus is risen from the dead. Because God the Father has raised Jesus from the dead, He knows what He has done and therefore tells us the truth; God’s word has that ‘ring of truth’ about it; **“Thy word is truth”**. We therefore believe, and it is that faith which God counts/reckons to us for righteousness that we may be justified from all our sin. The Lord with His word, is so convincing, we are fully persuaded that what God has promised He has performed. We believe and fulfil the requirements of Romans chapter 10, *“For with the heart*

God at that stage. Perhaps that is why, even though Abraham got it all wrong later and had a son, Ishmael, from Hagar, his wife’s maid, the righteousness Abram had at the moment he believed God was so strong it overcome all his failures and brought him through, in the end, as we saw earlier, to the faith which made him willing to sacrifice Isaac.

Romans 4 tells us that this is all written for **us** who believe on God who raised Jesus from the dead. But when we hear the word of the resurrected Lord Jesus calling us as our Saviour, we are not to consider just the physical realities of Jesus’ death, or our own total incapacity to be anything or do anything to earn our salvation, but to believe just like Abram did, and have that faith reckoned or credited to us for righteousness. We are not to consider the impossibility of our own sin and the sins we have committed but to see Jesus crowned with glory and honour. This is a greater and more wonderful and faith inspiring sight than all the stars shown to Abraham; it is the sight of the glorified **risen** Christ. Such a sight will show us and cause us to know, that having tasting death for everyone, including you and me, Jesus has brought us, as sons of God, to glory and that is a glory of which I can boast; it is all of God and nothing of us. We should be fully persuaded in our own minds to consider the work of our Lord Jesus and reckon on what God has done, and when we do God credits it to us for righteousness. He gets out His calculator and reckons/credits that faith to us for righteousness, even the righteousness which is of God by the faith of Jesus Christ who was *“Delivered for our offences and raised again for our justification”*. When that happens, everything which is on the debit side in our/my life is completely outweighed by the righteousness which God credits to you/me.

We need now to look into Philippians chapter 3 to see how Paul applied this in his own life, and how in his ‘reckoning of righteousness’ Paul applied spiritual logic to his own condition, and to where that took him in his experience of God.

*“But what things were **gain** to me, those I **counted** loss for Christ. ⁸ Yes doubtless, and I **count** all things but loss for the excellency of the knowledge of Christ Jesus my Lord: for whom I have suffered the loss of all things, and do **count** them but dung, that I may **win** Christ, ⁹ and be found in him, not having mine own righteousness, which is of the law, but that which is through the faith of Christ, the righteousness which is of God by faith: ¹⁰ that I may know him, and the power of his resurrection, and the fellowship of his sufferings, being made conformable unto his death”;*

Here we have slightly different words for **counting**; the word is to esteem or to value and yet again means making a calculation or a judgement, to put a value on something. We get the English word ‘estimation’ from the word ‘esteem’. For that to happen there again has to be a calculation, a thinking, within the mind and thinking of a person. As we have mentioned before, there were many things of which Paul could boast, and he lists them in the earlier verses of chapter 3. These include both what he had achieved and his familial origins, and on both counts, perhaps reckonings, those things were pretty impressive. Indeed they had led to his recognition, even as a young man, such that the Pharisees invited him to lead a party of troops to Damascus to bring back Christians under arrest. Of course God intervened, but Paul was on his way to highest office among the scholars in Israel, with all the fame and fortune which would have come with such a position. However when Paul puts a value on all he had achieved, he counts it as total loss for Christ. The word loss means like a ship’s cargo being lost or perhaps thrown overboard; all that was in his life he put as a loss. Paul used the word ‘offal’, translated in the King James Bible as ‘dung’, useless and worthless; he counts it dung that he may win, or gain, Christ. It is very much like the work of an accountant when making up accounts books, there is a credit and a debit side.

We have seen already with Abraham that things which were of works were counted not of credit but of debit. So here, in his letter to the Philippians, Paul puts his own value, estimation, on the things of his life.

He sees that which he thought was of credit, on the good side of his ‘balance sheet,’ was actually on the debit side, on the wrong side, leaving him in serious debt to God. All that Paul considered to be good was the opposite, it was bad, it put him in debt and he counts it all loss to gain Christ, to have Christ on the credit side of his balance sheet, which would outweigh all his debt.

We saw this principle in Romans 4, mentioned above, in the stark light of debit or credit, they were absolute facts, but perhaps here the way Paul counts loss is somewhat different. One would suggest it reflects his own realisation of the truth of what he had thought was gain to him. He sees all those things put him in debt to God but in doing so he then esteems them loss. It is the subjective understanding and action based on the objective fact of the way God reckons all Paul’s works. Perhaps this may sum up Paul’s thinking, “I agree with what God says about these things, which I thought were a credit to me, and if I am to win Christ and have Him on my credit side then I determine in my own judgement, in my own estimation, to lay them aside and place no value on them at all”. Such reckoning, such estimation, is a true act of believing, putting trust in the work of Jesus Christ, seeing that only what Jesus Christ has done for us is enough for righteousness to be reckoned to us. All his own righteousness Paul considered as ‘filthy rags’.

That response must be the same for all who would win Christ and have Him as their credit before God. This so that, as Paul goes on to say, we may be found in Him, not having our own righteousness, that which is from the law, the doing of good works under the law of God, but that which is through the faith of Christ; the righteousness which is of God by faith. Perhaps we should look at the truth accurately. This righteousness, right standing with God, a total justification from all our sins, however we want to phrase it, comes by or through the faith of Christ. It is all based on Jesus believing in His Father through death unto resurrection, the *“Just shall live by faith”*; that is exactly what